

HOUSE BILL 4056

By Armstrong

AN ACT to amend Tennessee Code Annotated, Title 49;
Title 67, Chapter 5 and Title 67, Chapter 6, Part 3,
relative to taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-393(a), is amended by adding the following language as new subdivision (5):

(5) Computer software with a sales price of one hundred dollars (\$100) or less per item.

SECTION 2. Tennessee Code Annotated, Section 67-6-393(b)(1), is amended by deleting the subdivision in its entirety and substituting instead the following language:

(1) Computer software costing in excess of one hundred dollars (\$100);

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.